

UNCLASSIFIED

292338Z OCT 93 RR RR UUUU

ZYUW ANAA 222000

NO

DFAS-DENVER CENTER DENVER CO//ANA//

AIG 8623

AIG 8624

AIG 8626

AIG 9411//IMPD/MSIPD//

361TTS SHEPPARD AFB TX//TTGBF//

INFO SAF WASHINGTON DC//FMPB/MIIR/AAIPSP/AAISML//

SAF RANDOLPH AFB TX//FM-OP//

DFAS-HQ WASHINGTON DC//A/F//

ZEN/DAO-DE LOWRY AFB CO//F//

ZEN LTNGC LOWRY AFB CO//FMF//

ZEN/DFAS-DENVER CENTER DENVER

CO//AAB/WF/ADR/ANB/AO/ANC/WAP/IR/DRA//

ZEN 3415MSSQ LOWRY AFB CO//MSI//

UNCLAS

SUBJECT: INTERIM MESSAGE CHANGE (IMC) 93-5 TO AFR 177-101,

FEBRUARY 15, 1991

PART I

1. PAGE 163, PARAGRAPH 21-3. DELETE SUBPARAGRAPH 21-3A(2) AND

REPLACE WITH:

“(2) REFUND RECEIVABLES:

(A) APPROPRIATION REFUND RECEIVABLES ARE UNCOLLECTED

RECOVERIES THAT ARE SUPPORTED BY VALID DOCUMENTATION AND ARE

CONSIDERED COLLECTABLE. REFUND RECEIVABLES ARE RECORDED ON AF FORM

823, APPROPRIATION REIMBURSEMENT RECORD, OR MAY BE MAINTAINED ON A MECHANIZED RECORD BY RECORDING THEM IN THE GENERAL FUNDS GENERAL ACCOUNTING SYSTEM IN FUND TYPE "T" AS A REVERSE AEU (REDUCTION IN AEU) OR REVERSE UOO (REDUCTION IN UOO) IN THE CENTRAL PROCUREMENT ACCOUNTING SYSTEM. (SEE AFM 177-370, SECTION 5, FOR TYPE VENDOR CODES.) THE USE OF FUND TYPE "T" WILL ENSURE THAT THE REFUND RECEIVABLES ARE NOT AVAILABLE AS A FUND RESOURCE. REFUND RECEIVABLES RECORDED IN THE ALLOTMENT LEDGER AS FUND TYPE "T" OR MAINTAINED ON AN AF FORM 823 WILL BE REPORTED IN HAF-ACF (M) 7184 (DT) AND RECORDED IN GENERAL LEDGER ACCOUNT 139, ACCOUNTS RECEIVABLE-OTHER, AT THE END OF THE MONTH.

(B) REFUND RECEIVABLES DETERMINED TO BE UNCOLLECTABLE FOR INDIVIDUAL OUT-OF-SERVICE DEBTS AT BASE LEVEL MUST BE TRANSFERRED TO DFAS-DE/FYD IN ACCORDANCE WITH AFR 177-102, PARAGRAPH 29-34 AND TABLE 29-1. A TRANSFER ACCEPTANCE NOTICE WILL BE RECEIVED FROM DFAS-DE/FYD FOR INDIVIDUAL OUT-OF-SERVICE DEBTS THAT HAVE BEEN TRANSFERRED. THE TRANSFER NOTICE WILL BE YOUR AUTHORITY TO REMOVE THE RECEIVABLE FROM THE ALLOTMENT LEDGER OR FROM THE AF FORM 823. DISCONTINUE REPORTING THE RECEIVABLE IN THE HAF-ACF (M) 7184 (DT) REPORT AND REMOVE THE RECEIVABLE FROM THE GENERAL LEDGER ON THE EFFECTIVE DATE OF THE TRANSFER. THIS PROCEDURE DOES NOT APPLY TO UNCOLLECTABLE CONTRACTOR DEBT (REFUND RECEIVABLES). ACCOUNTABILITY FOR CONTRACTOR DEBT IS MAINTAINED AT THE BASE EVEN THOUGH THE DEBT IS REFERRED TO DFAS-CO FOR COLLECTION. DFAS-CO IS RESPONSIBLE FOR NOTIFYING THE ACCOUNTABLE STATION WHEN AMOUNTS ARE COLLECTED.

(C) AT TIME OF COLLECTION OF ANY AMOUNT DUE AS A REFUND RECEIVABLE, REVERSE THE FUND TYPE "T" ENTRY OR THE ENTRY ON THE AF

FORM 823, AND POST THE COLLECTION TO THE ALLOTMENT OR OPERATING BUDGET LEDGER AS A REDUCTION IN DISBURSEMENTS (REDUCTION IN AEP). THE POSTING OF THE COLLECTION WILL RESULT IN A FUND RESOURCE THAT MAY BE OBLIGATED IF OTHERWISE AVAILABLE.”

2. PAGE 227, PARAGRAPH 27-68B. DELETE THE FIRST SENTENCE AND REPLACE WITH: “EXCEPT FOR A YEAREND SEVERAL-DAY WINDOW, THE BILLED OFFICE POSTS DISBURSEMENTS FOR CHANGES BILLED IN THE MONTH IN WHICH THE BILLS ARE RECEIVED; HOWEVER, ALL BILLS MUST BE POSTED WITHIN 120 DAYS AFTER BEING PREPARED BY THE SELLER.

## PART II

1. DO NOT POST THIS PART TO YOUR REGULATION.
2. THESE TWO ITEMS CLARIFY PREVIOUS IMC 93-3 OF 272258Z SEP 93 AND IMC 93-4 OF 052237Z OCT 93.
3. THIS IMC WILL NOT BE INCORPORATED INTO PAGE-INSERT CHANGE 3 SINCE IT HAS ALREADY BEEN SUBMITTED FOR PUBLICATION, BUT IT WILL BE INCORPORATED IN FUTURE PAGE-INSERT CHANGE 4.
4. OUR POINTS OF CONTACT ARE MR. FRED ROSS, DFAS-DE/ANAA, DSN 926-7774, FOR REFUND RECEIVABLES, MR. RANDALL GRIFFITHS, DFAS-DE/ANBL, DSN 926-6412, FOR INTERFUND BILLING SYSTEM (IBS), AND MS. MICHELLE RENDON, DFAS-DE/ANAA, DSN 926-7774, FOR AFR 177-101.

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